IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

SPECIAL CIVIL APPLICATIONS No 1180 to 1185 of 2004

with

SPECIAL CIVIL APPLICATION No 2642 of 2004

For Approval and Signature:

HON'BLE MR.JUSTICE B.J.SHETHNA
and
HON'BLE MR.JUSTICE M.C.PATEL

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the concerned Magistrate/Magistrates,Judge/Judges,Tribunal/Tribunals? : NO

ITC LIMITED

Versus

STATE OF GUJARAT

Appearance:

MR NH SEERVAI, SENIOR ADVOCATE with MR KEYUR GANDHI for NANAVATI ASSOCIATES for Petitioners No. 1-2

MR SN SHELAT, ADVOCATE GENERAL with MR KT DAVE, AGP for Respondents No. 1-3

CORAM : HON'BLE MR.JUSTICE B.J.SHETHNA

and

HON'BLE MR.JUSTICE M.C.PATEL

Date of decision: 16/02/2005

COMMON ORAL JUDGEMENT

(Per : HON'BLE MR.JUSTICE B.J.SHETHNA)

Learned senior advocate Shri Seervai appearing with Shri Keyur Gandhi for the petitioners in all these petitions submitted that all these matters are covered in their favour by the judgment and order dated 20th January, 2005 passed by the Hon'ble Apex Court in Writ Petition (C) No.567 of 1994 (GODFREY PHILIPS INDIA LTD. & ANR. Versus STATE OF U.P. & ORS.) and connected matters whereby the Hon'ble Supreme Court of India has declared various State Luxury Tax Acts on tobacco as legislatively incompetent. He also submitted that today itself i.e. on 16th February, 2005, this court has allowed identical writ petition i.e. Special Civil Application No.7076 of 1995 filed by ITC Limited in terms of the aforesaid judgment. Therefore, all these petitions be also allowed in terms of the aforesaid judgments passed by the Hon'ble Supreme Court and this court. Learned Advocate General Shri Shelat appearing with learned AGP Shri Dave agree to it.

2. In view of the above, all these petitions are allowed in terms of the aforesaid judgment and order passed by the Hon'ble Supreme Court of India on 20th January, 2005 in Writ Petition (C) No.567 of 1994 and the order dated 16th February, 2005 passed in Special Civil Application No.7076 of 1995. Rule is made absolute accordingly with no order as to costs. Interim relief, if any, granted in all these petitions stands vacated forthwith.

(B.J. Shethna, J.)

(M.C. Patel, J.)

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